

Taxation statistics 2009–10

Table 21: Personal tax

Selected items, by lodgment method, 2009–10 income year¹

Part B: Income, credits, selected deductible, withheld and adjustment items

Notes:

- * The symbol 'n.a.' used in this publication means not applicable or not available.
- * Totals may not equal the sum of components due to rounding.

- * In order to meet privacy regulations, the following measures have been applied.
 - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
 - (b) Statistics for some items may not be included in some tables.

- * The industry groups are classified based on the Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006 codes on the Australian Business Register.
- 1 The statistics for the 2009–10 income year were sourced from 2010 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information, please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of *Taxation statistics 2009–10*.
- 2 The 'Total income or loss' reported in this table is based on the total calculated by the Tax Office during tax return assessment and therefore will not necessarily agree with the sum of component items which taxpayers claim on their annual income tax returns.

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		Tax agent	e-tax	Other self-preparer	Total
Total individuals	no.	8,786,515	2,351,240	1,242,275	12,380,030
Income					
Salary or wages	no.	6,695,365	2,142,740	842,200	9,680,305
	\$	339,410,504,644	90,860,026,809	30,427,993,438	460,698,524,891
Allowances; benefits; earnings; tips etc	no.	1,654,830	357,785	133,260	2,145,875
	\$	6,176,137,755	784,629,498	305,224,577	7,265,991,830
Lump sum payments - assessable in full	no.	110,310	26,390	8,045	144,745
	\$	1,357,524,251	227,612,860	91,194,135	1,676,331,246
Lump sum payments - 5% assessable	no.	10,725	2,040	960	13,720
	\$	5,281,007	916,517	1,136,132	7,333,656
ETP taxable component total	no.	137,565	29,555	8,470	175,590
	\$	1,942,517,404	264,810,491	110,370,988	2,317,698,883
Commonwealth of Australia benefits & payments	no.	498,855	252,910	193,610	945,370
	\$	2,561,313,453	1,292,375,752	939,585,917	4,793,275,122
Commonwealth of Australia pensions & allowances	no.	488,390	133,930	89,125	711,445
	\$	4,046,009,271	1,099,479,870	833,123,877	5,978,613,018
Australian annuities and superannuation income streams taxable component taxed element	no.	99,230	13,040	7,970	120,245
	\$	1,350,649,672	134,223,877	86,471,541	1,571,345,090
Australian annuities and superannuation income streams taxable component untaxed element	no.	147,250	26,830	29,115	203,195
	\$	3,565,263,698	694,872,073	749,327,442	5,009,463,213
Australian annuities and superannuation income streams lump sum in arrears taxed element	no.	630	85	55	770
	\$	4,704,201	256,458	509,159	5,469,818
Australian annuities and superannuation income streams lump sum in arrears untaxed element	no.	685	95	105	885
	\$	6,664,221	724,589	1,408,068	8,796,878
Australian superannuation lump sum payments taxable component taxed element total	no.	65,880	16,395	5,680	87,955
	\$	1,475,984,914	248,000,515	97,416,069	1,821,401,498
Australian superannuation lump sum payments taxable component untaxed element total	no.	10,570	1,785	1,330	13,680
	\$	235,109,730	43,153,491	23,525,817	301,789,038
Attributed personal services income	no.	7,310	2,385	3,500	13,200
	\$	296,517,944	31,369,170	42,687,907	370,575,021
Gross interest	no.	4,466,690	1,246,595	477,440	6,190,725
	\$	9,070,870,645	945,159,475	1,150,959,685	11,166,989,805
Dividends franked	no.	2,367,570	346,565	307,645	3,021,780
	\$	16,298,801,752	555,692,766	950,845,631	17,805,340,149

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Dividends unfranked	no.	894,690	115,210	115,840	1,125,740
	\$	726,828,827	45,702,138	94,662,746	867,193,711
<i>Total dividends</i>	no.	2,407,970	359,425	312,615	3,080,015
	\$	17,025,630,579	601,394,904	1,045,508,377	18,672,533,860
Franking credit	no.	2,361,710	346,600	304,760	3,013,070
	\$	6,980,200,938	236,817,020	405,805,765	7,622,823,723
Discount from taxed upfront schemes – eligible for reduction	no.	54,970	18,760	5,080	78,810
	\$	58,390,346	15,938,247	4,527,474	78,856,067
Discount taxed upfront schemes – not eligible for reduction	no.	6,900	1,695	470	9,065
	\$	97,085,029	7,082,749	10,613,228	114,781,006
Discount from deferral schemes	no.	2,580	710	210	3,495
	\$	91,158,408	4,914,361	3,898,175	99,970,944
Assessable discount on shares acquired pre-1 July 2009 and 'cessation time' occurred during the financial year	no.	23,300	4,010	1,505	28,815
	\$	1,061,171,373	56,756,788	46,565,486	1,164,493,647
Employee share schemes - assessable amount of the discounts	no.	33,740	6,935	2,370	43,045
	\$	1,264,145,869	70,020,048	61,723,963	1,395,889,880
TFN amounts withheld from discounts	no.	25	5	160	185
	\$	239,008	46	133,069	372,123
foreign source discounts	no.	140	70	20	225
	\$	7,832,584	1,239,741	288,469	9,360,794
Net P&T distribution - Primary Production (PP)	no.	236,445	3,865	7,340	247,655
	\$	-181,678,473	-5,712,632	60,582,636	-126,808,469
Net P&T distribution - Non-Primary Production (NPP)	no.	1,795,025	99,325	70,265	1,964,615
	\$	37,661,388,947	297,460,292	631,905,020	38,590,754,259
Further information on Net P&T distributions					
<i>Distribution from partnership - PP - profit</i>	no.	84,315	975	3,100	88,390
	\$	2,029,345,737	10,063,937	70,684,381	2,110,094,055
<i>Distribution from partnership - PP - loss</i>	no.	119,540	1,595	2,470	123,605
	\$	-2,649,641,153	-17,314,038	-46,749,909	-2,713,705,100
<i>Distribution from trust - PP - profit</i>	no.	30,275	1,170	1,815	33,260
	\$	955,542,411	6,382,167	51,162,120	1,013,086,698
<i>Distribution from trust - PP - loss</i>	no.	6,845	25	120	6,990
	\$	-238,740,315	-250,363	-4,206,318	-243,196,996
<i>Landcare operation expenses P&T - PP</i>	no.	13,055	90	260	13,410
	\$	48,575,202	284,436	831,414	49,691,052
<i>Other deductions relating to distributions P&T - PP</i>	no.	45,975	710	1,130	47,815
	\$	229,619,893	4,309,899	9,476,224	243,406,016

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<i>Distribution from partnership - NPP - profit</i>	no.	471,290	8,630	10,360	490,280
	\$	14,183,289,678	117,430,861	243,993,747	14,544,714,286
<i>Distribution from partnership - NPP - loss</i>	no.	103,190	3,225	2,295	108,710
	\$	-1,188,161,671	-26,831,174	-23,891,783	-1,238,884,628
<i>Distribution from trust - NPP - profit</i>	no.	1,305,180	89,075	59,275	1,453,530
	\$	26,863,299,765	257,122,133	457,050,357	27,577,472,255
<i>Distribution from trust - NPP - loss</i>	no.	6,600	80	155	6,835
	\$	-165,502,131	-259,311	-3,117,792	-168,879,234
<i>Landcare operation expenses P&T - NPP</i>	no.	2,130	15	75	2,220
	\$	6,725,744	57,161	193,256	6,976,161
<i>Other deductions relating to distributions P&T - NPP</i>	no.	352,665	15,320	8,525	376,515
	\$	2,024,909,386	49,945,056	42,018,723	2,116,873,165
<i>Total distribution from partnership & trusts</i>	no.	1,869,300	102,305	73,395	2,045,000
	\$	39,789,432,321	346,344,212	744,924,803	40,880,701,336
<i>Total partnership & trust deductions</i>	no.	405,395	16,025	9,780	431,200
	\$	2,309,830,225	54,596,552	52,519,617	2,416,946,394
Net PSI	no.	91,665	11,835	5,830	109,330
	\$	1,878,542,960	172,531,024	85,317,879	2,136,391,863
Net business income/loss - PP - profit	no.	29,260	6,955	2,910	39,130
	\$	550,997,142	68,465,139	46,408,121	665,870,402
Net business income/loss - PP - loss	no.	61,400	4,310	2,830	68,540
	\$	-1,465,470,494	-44,636,513	-59,239,620	-1,569,346,627
Net business income/loss - NPP - profit	no.	730,330	45,455	27,240	803,025
	\$	23,635,021,595	711,021,973	631,192,824	24,977,236,392
Net business income/loss - NPP - loss	no.	170,205	15,245	7,230	192,675
	\$	-2,166,659,940	-145,017,025	-106,903,993	-2,418,580,958
<i>Total net business income/loss</i>	no.	975,590	71,035	39,275	1,085,900
	\$	20,553,888,303	589,833,574	511,457,332	21,655,179,209
Deferred losses from partnership activities	no.	36,990	1,890	1,090	39,970
	\$	420,063,292	12,214,329	15,427,833	447,705,454
Deferred losses from sole trader activities	no.	111,015	10,725	4,080	125,820
	\$	1,181,061,773	69,514,923	60,227,197	1,310,803,893
<i>Total deferred losses</i>	no.	147,060	12,565	5,115	164,740
	\$	1,601,125,065	81,729,252	75,655,030	1,758,509,347
Net farm management withdrawals	no.	11,625	30	465	12,125
	\$	424,254,777	699,091	20,736,111	445,689,979

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		Tax agent	e-tax	Other self-preparer	Total
Net farm management deposits	no.	7,745	25	290	8,060
	\$	301,074,071	928,451	10,617,272	312,619,794
Net capital gain	no.	465,800	49,505	26,595	541,900
	\$	10,300,614,597	290,480,384	387,564,966	10,978,659,947
<i>Total current year capital gains</i>	no.	669,315	69,600	38,895	777,810
	\$	26,175,333,931	721,557,915	949,574,632	27,846,466,478
<i>Net capital losses carried forward</i>	no.	775,850	76,865	35,955	888,670
	\$	16,362,106,180	1,427,251,330	857,012,755	18,646,370,265
Attributed foreign income	no.	8,715	1,195	1,210	11,120
	\$	14,049,175	783,999	1,341,177	16,174,351
Assessable foreign source income	no.	759,485	87,920	53,325	900,730
	\$	2,632,174,147	202,177,831	207,258,094	3,041,610,072
Other net foreign employment income	no.	16,345	3,860	1,500	21,705
	\$	841,934,457	67,831,322	58,041,135	967,806,914
Net foreign pension or annuity income - without UPP	no.	38,980	7,105	6,430	52,515
	\$	365,356,035	43,518,901	45,918,674	454,793,610
Net foreign pension or annuity income - with UPP	no.	38,655	4,915	6,880	50,455
	\$	287,576,156	31,715,134	46,141,804	365,433,094
Net foreign rent	no.	19,860	3,090	1,340	24,290
	\$	33,193,924	2,734,728	2,365,778	38,294,430
Other net foreign source income	no.	689,700	74,405	41,815	805,925
	\$	1,023,485,916	47,251,087	51,135,657	1,121,872,660
Australian franking credits from a NZ company	no.	3,805	625	345	4,775
	\$	1,000,438	66,073	136,769	1,203,280
Net foreign employment income – payment summary	no.	4,070	600	255	4,925
	\$	323,271,253	19,421,008	9,630,158	352,322,419
Exempt foreign employment income	no.	6,340	630	355	7,320
	\$	323,077,058	29,181,426	23,851,415	376,109,899
Gross rent	no.	1,547,075	119,955	64,100	1,731,125
	\$	25,388,282,159	1,552,785,575	1,086,852,587	28,027,920,321
Rental interest deductions	no.	1,257,360	103,070	45,085	1,405,510
	\$	16,551,443,515	1,197,370,988	609,969,441	18,358,783,944
Capital works deductions	no.	625,895	35,505	23,070	684,470
	\$	1,533,996,615	87,901,117	72,396,108	1,694,293,840
Other rental deductions	no.	1,552,305	120,785	63,770	1,736,860
	\$	11,469,396,481	796,885,856	518,909,640	12,785,191,977

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		Tax agent	e-tax	Other self-preparer	Total
Total rental deductions	no.	1,560,270	121,160	64,325	1,745,755
	\$	29,554,836,611	2,082,157,961	1,201,275,189	32,838,269,761
Net rent	no.	574,865	35,645	30,245	640,755
	\$	4,902,049,217	190,796,468	241,411,794	5,334,257,479
Net rent - profit	no.	990,475	85,845	34,600	1,110,920
	\$	-9,068,603,669	-720,168,854	-355,834,396	-10,144,606,919
Net rent - loss	no.	1,565,345	121,490	64,845	1,751,680
	\$	-4,166,554,452	-529,372,386	-114,422,602	-4,810,349,440
Life insurance & friendly society bonuses	no.	645	220	215	1,075
	\$	3,032,892	653,819	1,038,465	4,725,176
Forestry managed investment scheme income	no.	2,905	265	130	3,300
	\$	26,336,351	977,520	1,794,264	29,108,135
Other income - Category 1	no.	331,540	8,965	5,200	345,705
	\$	919,236,045	22,767,559	41,085,134	983,088,738
Other income - Category 2	no.	100,625	12,095	6,910	119,625
	\$	500,900,078	49,743,500	25,517,494	576,161,072
Taxable professional income	no.	5,995	3,120	1,050	10,165
	\$	346,098,864	12,516,900	50,253,098	408,868,862
Total salary & wages in assessable income	no.	7,161,760	2,241,245	929,880	10,332,885
	\$	353,556,784,429	94,265,041,306	32,598,288,520	480,420,114,255
Total income or loss ⁴	no.	8,730,515	2,342,950	1,154,815	12,228,280
	\$	468,561,461,801	98,700,567,124	38,299,090,952	605,561,119,877
Total income or loss less total deductions	no.	8,731,730	2,343,535	1,154,865	12,230,130
	\$	443,863,803,030	95,196,066,740	36,754,724,870	575,814,594,640
Taxable income (excluding losses)	no.	8,544,320	2,332,490	1,147,300	12,024,110
	\$	445,390,361,720	95,258,026,412	36,830,561,134	577,478,949,266
Adjustments					
Under 18 excepted net income	no.	80,875	41,335	29,625	151,830
	\$	668,966,728	254,581,056	176,836,471	1,100,384,255
Income from investment, partnerships and other sources	no.	43,125	23,140	5,175	71,440
	\$	386,714,127	123,042,270	46,971,642	556,728,039
Income from employment and business	no.	20,485	10,480	3,300	34,260
	\$	619,934,043	116,496,513	50,433,846	786,864,402
Deductions from business income	no.	5,680	4,245	820	10,740
	\$	96,060,318	7,045,964	4,906,735	108,013,017
Amount on which family trust distribution tax has been paid	no.	100	240	70	410
	\$	2,202,755	1,953,696	358,159	4,514,610

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		Tax agent	e-tax	Other self-preparer	Total
Income tests					
Total reportable fringe benefits	no.	564,870	123,160	39,095	727,120
	\$	9,165,950,588	2,010,812,953	638,250,400	11,815,013,941
Reportable employer superannuation contributions	no.	898,570	204,455	66,475	1,169,505
	\$	9,288,121,346	1,265,077,882	558,126,300	11,111,325,528
Tax-free government pensions	no.	39,380	18,585	18,375	76,340
	\$	387,146,352	196,787,830	232,864,780	816,798,962
Target foreign income	no.	5,365	2,930	2,525	10,820
	\$	249,681,247	77,424,759	33,770,162	360,876,168
Net financial investment loss	no.	115,750	5,640	3,180	124,570
	\$	788,059,989	27,293,738	42,244,054	857,597,781
Net rental property loss	no.	809,970	87,130	21,805	918,910
	\$	7,376,633,692	732,545,107	440,822,991	8,550,001,790
Child support you paid	no.	35,640	45,100	9,570	90,310
	\$	223,903,413	266,134,259	49,025,165	539,062,837
Income tax credits					
Total tax withheld	no.	6,714,475	2,172,790	864,095	9,751,360
	\$	82,208,905,483	20,267,223,692	6,681,256,395	109,157,385,570
TFN amounts withheld from gross interest	no.	272,365	83,620	24,660	380,645
	\$	60,492,813	10,931,298	6,035,017	77,459,128
TFN amounts withheld from dividends	no.	57,070	10,075	6,205	73,350
	\$	8,276,500	1,017,979	1,124,433	10,418,912
Tax withheld - lump sum payments in arrears	no.	1,620	485	330	2,435
	\$	5,896,603	782,873	1,702,840	8,382,316
Credit for tax withheld where ABN not quoted	no.	2,540	95	130	2,765
	\$	3,970,305	34,982	299,446	4,304,733
Share of credit foreign resident withholding	no.	2,145	490	160	2,800
	\$	1,984,407	130,336	45,660	2,160,403
Share of franking credit from franked dividends	no.	724,835	60,790	37,115	822,740
	\$	3,178,726,855	48,664,281	68,163,126	3,295,554,262
Credit for TFN amounts withheld from interest/dividend/trust	no.	55,080	3,040	2,160	60,280
	\$	20,902,445	783,940	931,074	22,617,459
Foreign tax credits	no.	519,120	54,740	32,600	606,455
	\$	383,296,398	22,170,738	23,973,439	429,440,575

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Share of credit for tax paid by trustee	no.	6,260	30	250	6,545
	\$	16,142,656	45,156	6,403,102	22,590,914
National rental affordability scheme tax offset	no.	210	45	10	270
	\$	517,074	67,689	18,727	603,490
PSI - Tax withheld - voluntary agreement	no.	4,055	285	145	4,485
	\$	31,374,149	1,257,591	711,824	33,343,564
PSI - Tax withheld - ABN not quoted	no.	675	75	45	795
	\$	1,514,815	121,366	240,679	1,876,860
PSI - Tax withheld - labour hire or other	no.	34,205	1,880	1,150	37,235
	\$	179,784,589	12,130,647	4,776,077	196,691,313
Net business income/loss - tax withheld - voluntary agreement	no.	4,900	650	290	5,840
	\$	45,644,342	2,896,108	1,729,502	50,269,952
Tax withheld - foreign resident withholding	no.	350	25	35	410
	\$	6,470,695	122,328	172,401	6,765,424
Net business income/loss - tax withheld - ABN not quoted	no.	700	130	50	880
	\$	2,034,929	243,114	216,707	2,494,750
Net business income/loss - tax withheld - labour hire or other	no.	5,185	730	215	6,130
	\$	30,773,507	2,252,252	759,180	33,784,939
Credit for interest on early payments	no.	930	2,095	255	3,280
	\$	43,478	25,346	5,395	74,219
Section 98 A(2) deduction	no.	310	10	55	375
	\$	10,296,458	2,382	2,032,964	12,331,804